G R S IX 5]

Previous references

Reserve

File No 159—15

1916.

(Municipal)

Serial Nos 1-4

Later references

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1—4

Part B for November 1916

SUBJECT

Amendment of the Schedule of rates appended to the rule under Sec 46(1) of the Municipal Regulations, framed by the Tumkur municipal Council.

To the Deputy Commr Tumkur
No 4318 G— 16 12 15

Sanctions the proposed amendment with a slight alteration, viz "to be paid in advance in July and January of every year" for "to be paid in July & January of each year" against Item 10 in the last column of the Schedule of rates in question

W D 88—GPL—50,000—24-7-15

Dtk Jan 16
1 12

"W"

G R S 11] 1915

GENERAL AND REVENUE SECRETARIAT

(Mucul)

NOTES

159

File No 15

FILE HEADING

Rules & Bye-laws framed by the Mucul Council on the Tunkun Dist

From The Deputy Commissioner, Tunkun Dist.

No S^d 261 Dated 22.4.1915 Received 29.4.1915

Diary No	1998	Enclos 2	Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER

Recommends, as resolved by the Tunkun Town Mucul, that the Schedule of rates appended to Rules under Sec 46 (i) of the Mucul Regn may be so modified as to make it clear that the demand for tax on vehicles accrues every half year.

NOTES AND ORDERS

The amendment proposed is in accordance with rule 8 & may be sanctioned, but for the proposed amendment for "To be paid in July & January of each year" in the last col of the Schedule, "To be paid in advance in

NOTES—First Sheet

1998 2

R S 12]

General and Revenue Secretariat

File No 159 of 1915

Serial No	
	in July & January every year" may be substituted. Submitted with draft order Sanctioning.
	2 Under Govt's Model Rules the tax is payable in four equal instalments in advance every quarter.
	1-12-1915 3 May be approved
	4 1/12/15
	5 Draft approved by Secretary 8/12/15 10/12/15
	6
4	To the Dy Comr Tumkur Dtd No 1-18 dt 15 12 2915 Sanctions the proposed amendment with a slight modification
	From — do — do No X 7 SA of CMC of 1916-17 dt 19th Octr 1916 Encl 12 Forwards 12 printed copies of amendment referred in Sl 4 above A copy will be filed

1248

NOTE—Contn sheet.

GPS—20,000—20-6-16.

(2148

3

G R. S 12]

General and Revenue Secretariat

Ml File No 159 of 1915

Serial No	
	A copy will be filed with the records & this resv sent to the records
	Ast 16.11.16.
	Yrs D M 21.11.16
	dd

NOTE—Contn sheet

GPB—70,000—17 12 1)

Office of the Deputy Commissioner

Tumkur District.

Dated 22nd. November 1915.

D 1998

From 159-15-1

K.R.Srinivasiengar Esq. M.A.

Deputy Commissioner

Tumkur District

To

V.R.Thyagaraja Iyer Esq. M.A.

Secretary to Government

Revenue Department, Bangalore.

Sir,

Adverting to Government order No.11339/M1 69-13-73 dated 11-5-1914 sanctioning the rules for the imposition of taxes in the Tumkur Town Municipality, I have the honor to state that some doubt having arisen in recovering tax on vehicles for broken periods of a year the Muncipal Council have resolved to modify the schedule of rates attached to the rules referred to above by making the tax on vehicles payable half-yearly in the months of July and January every year. Copy of the resolution of the Muncipal Council in the matter is enclosed for perusal

I request that sanction of Government may be kindly accorded to the modifications proposed by the Muncipal Council as shown in the enclosed copy of the schedule of rates

I have the honor to be,

Sir,

Your most obedient servant.

Assistant Commissioner
for Deputy Commissioner

Tumkur District,
absent from the Station

4/12

B.N.C.

GPB—50,CD—17-4-15

1915-16

From
The Deputy Commissioner,
Tumkur District

To
The Secretary to Government,
Revenue Department Bangalore

Dated 22nd
Despatched 27th November 1915.
Received
General No S 261
No

Enclosure No Two

Requests sanction
to the modifications
of the rules for the
imposition of taxes in
the Tumkur Town Municipality

Due to Rent 1514-15 15 16

Proceedings of the 12th. Meeting of the Tumkur Municipal Council held on 26-4-1915 at 8 A.M.

Present 1.K.R.Srinivasiengar Esq. M.A.,President.

2. Mr.C.Seshadri Iyengar,Vice-President

3. " Narasinga Rao Purnayya,Treasury Asst. Commissioner

4. " C.Krishna Iyengar,Executive Engineer.

5. " B.D.Raghavendra Rao.District Medical & Sanitary Officer.

6. " S.Srinivasiengar,Amildar

7. " M.Krishna Iyengar,Head Master.

8. " Mylarappa

9. " Adimurtappa

10." Yejman Gubbi Huchiah

11." H.Venkataramiah

12." K.Mallappa

13." Y.Rama Rao.

14. " A.K.Appanna Setty.

15. " Kodandaramasetty.

16. " Hemahanumantiah.

Absent

1. Rev Mr.H.H.Newham

2. Mr.Abdulkareem Sab.

Resolution No II.

Read Vice-President's docket No 425 dated 11-3-1915 requesting sanction to the collection of vehicles taxes half yearly

Resolved that the Schedule attached to Rules published in the notice dated 27-5-1914 may be modified so as to make it clear that the demand for tax on vehicles accrues every half year and not for the whole year.

. ...

Sd/- K.R.Srinivasiengar

President

" Copy "

Assistant Commissioner

for Deputy Commissioner & President

True extract from the original

Enactment 1914-15

TUMKUR DISTRICT

Notice dated 27th May 1914

The following rules for the imposition of taxes in the Tumkur Town Municipality sanctioned in Government Order No 11339—Mi 69-13-73, dated 11th May 1914, are published for general information The taxes prescribed by the rules shall come into force from 1st July 1914

T G Rama Iyer,
For *Deputy Commissioner and President*

Rules of the Tumkur Town Municipality

In supercession of all previous rules on the subject the following rules are framed under Section 46, clauses (*i*) and (*j*) of the Municipal Regulation, VII of 1906, and are sanctioned by Government in Government Order No 1339—Mi 69-13-73, dated 11th May 1914

Under Section 46 (i)

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively, in column 6 of the schedule

2 *How taxes may be collected* —The taxes and imposts imposed by the Municipal Council, or any of them may be collected by the Municipality either departmentally by their agency or otherwise, as may from time to time seem expedient to them, but octroi duty on cloths shall be collected departmentally only

3 *Remissions* —Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee, in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claims for refund when not entertainable* —No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

5 *Payment of refund when not to be made* —No sum shall be refunded, unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorized In such notice, the period within which the refund must be demanded shall be always stated

6 *Order for payment of refund to be written on the bill form* —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice President

7 *Refund on account of vacancy of buildings and lands* —Refund on account of vacancy of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 *Refund of amount paid on account of vehicle tax* —Where the tax due in respect of any vehicle has been paid for any half year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid (*a*) if he has owned or been in charge of the vehicle for not more than thirty days in the half year (*b*) if the vehicle has been under repair or standing at a carriage maker s or cycle dealer s during the whole of the half year provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

9 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year, he shall be deemed to have owned and had charge of one vehicle only for the aggregate number of days in the said two or more periods

10 *Vehicles changing hands* —If a half year's tax has been levied in respect of a vehicle, no further tax for the same half year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half year

11 *Liability of transferer and transferee to rates and cesses until notice is given* —When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the assessment list under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the Vice-President who, on being satisfied, shall enter the name of such transferee of title as owner in the assessment list In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by the Vice-President or the Managing Committee, as the case may be, any person produces a probate, letters of administration, a decree or other order of court, declaring such person as the heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered

13 *Entry in assessment list on sub-division* —Where any property is sub divided on application being made to the Municipality intimating such sub division, the Municipality shall, unless they see any objection to the same, cause each sub-divison to be entered in the assessment list as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the assessment lists and shall be issued under the signature of the Revenue Inspector

15 *Who to dispose of objections to Municipal bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (1) (*b*) Below each petition of objection, he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69, process for the recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of re-occupation* —When an owner has given notice of vacancy he shall also give notice in writing to the Vice President within fifteen days of the date of subsequent re occupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under sub-section 3 of Section 82 of the Regulation, fees shall be levied at the following rates —

A fee of one anna if the amount due is less than Rs 5									
Do	two	„		do	is not less than Rs 5, but less than Rs				10
Do	four	„		do	do	„ 10,	„	„	50
Do	six	„		do	do	„ 50,	„	„	100
Do	eight	„		do	do	„ 100 and over			

19 *Warrant fees* —For every distraint made under sub-section 4 of Section 83 of the Regulation, fees shall be levied at the following rates —

A fee of four annas if the amount distrained for is less than Rs 5									
Do	six	„	do	do	is not less than Rs 5, but less than Rs				10
Do	eight	„	do	do	do	„ 10,	do	„	25
Do	rupee one	„	do	do	do	„ 25,	do	„	50
Do	„ two	„	do	do	do	„ 50,	do	„	75
Do	„ three	„	do	do	do	„ 75,	do	„	100
Do	„ five	„	do	do	do	„ 100 and over			

Where persons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live stock distrained under sub-section (4) of Section 83 of the Regulation, *viz*,

Serial No	Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day	Cost for watering each head of live-stock per day or fraction of a day	Total
		Rs a. p		Rs a p.
1	Elephant	3 0 0	Included in the amount shown under column 3	3 0 0
2	Camel	1 0 0	Do	1 0 0
3	Buffalo	0 4 0	Do	0 4 0
4	Do calf ..	0 2 0	Do ..	0 2 0
5	Bullock or cow	0 4 0	Do	0 4 0
6	Heifer or calf	0 1 0	Do	0 1 0
7	Sheep or goat	0 1 0	Do	0 1 0
8	Kid ..	0 1 0	Do	0 1 0
9	Horse	0 4 0	Do	0 4 0
10	Foal	0 2 0	Do	0 2 0
11	Donkey (either young or grown) ..	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kinds	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

21 *Who may receive payments for Municipality* —The Vice President is authorized to receive payments of all fees payable to the Municipality for licenses and permissions at any time and place

22 The Revenue Inspector and in his absence, the bill collectors are authorized to receive Municipal dues of all kinds

23 The bill collectors are authorized to receive payment of all Municipal dues, except those mentioned in Rule 21 and octroi and tolls at any time and place

24 Octroi mutsaddy and Revenue Inspector are alone authorized to receive payments of octroi

25 *Under Section 46 (j) when Municipal dues may be written off* —Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sum less than Rs 5 and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

26 *When Managing Committee may remit distress fees* —The Managing Committee may remit the whole or any part of any fee chargeable for distress—

(*a*) if the property distrained is found to be devoted to religious or charitable purposes,
(*b*) if the person from whom any such fee is leviable is too poor to pay,
(*c*) if a warrant has been issued against a wrong person,
(*d*) if a bill presented is found to have been presented by mistake,
(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

Vide Rule 6 under Section 46 (*i*)

District Refund Bill

No of payees	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited in the Treasury Accounts	The head of accounts under which it is credited	Remarks

Certified that the amounts have been credited in the accounts shown as above

Treasury Officer *Vice-President*

Schedule of rates

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
1	Tax on buildings	Buildings	A rate on houses at 6 annas for every hundred rupees or portion of hundred rupees of the market value up to Rs 2000 with 4 annas for every Rs 100 or portion of Rs 100 for the balance of such value in excess of Rs 2,000	(a) Buildings set apart for the occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless the Government consents to the levy of the tax (c) Buildings exclusively used as places of public worship or for religious or charitable, but not for residential purposes (1) Mantaps or buildings within the precincts of the temple used for storage of vahanams and other materials of the temple and those exclusively used by the archak for preparing Naived yam etc (2) Out-houses within the precincts of the temple used for residential purposes by persons entrusted with the temple work and those within the precincts of chattram or musafirkhanas used for residential purpose by persons entrusted with the cleansing work of the institution (d) Aided or unaided schools on the buildings of which no rent is charged by the owners (e) Buildings whose market value is Rs 10 and under occupied by old and infirm people who earn nothing and who are too poor to pay the least rate of tax viz annas 8 (f) Buildings used for the purpose of native gymnasiums (g) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
2	Tax on vacant lands	Vacant lands not occupied by buildings and not appertenant to any building or attached thereto for use therewith as garden or pleasure ground or for the pasturage of animals kept for private use	Two annas for every 80 sq yards	Vacant sits specially reserved by Government for specific purposes such as pitching of tents parade and halting of troops	In two equal instalments in advance in July and January every year
3	Tax on vehicles	All vehicles kept for use within the Municipal limits	(a) Four wheeled vehicles with springs constructed to be drawn by two or more horses — Rs 10 a 0 p 0 (b) Four wheeled vehicles with springs constructed to be drawn by horse bull or bullocks or by two or more horses under 13 hands bull or bullocks — 5 0 0 (c) Two wheeled vehicles with springs constructed to be drawn one or more horses bull or bullocks — 3 0 0 (d) Every other vehicle with springs and every palanquin — 3 0 0 (e) Every bicycle — 2 0 0 (f) Every cart or other vehicle without springs — 2 0 0 (g) Every motor car — 15 0 0 (h) Every motor cycle — 7 8 0	(a) Vehicles belonging to His Highness the Maharaja (b) Vehicles the property of Government unless the Government consents to the levy of the tax (c) Vehicles belonging to the Municipality and not those hired by them (d) Juvenile vehicles such as perambulators, etc. (e) Vehicles kept by carriage builders or dealers solely for sale (f) Conveyance in transit or staying within Municipal limits not longer than 20 days in any half year (g) Vehicles belonging to members of the Town Police and Officers of the Town Municipality employed on out door duties Provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council	In one instalment in July from 1st to 10th or in two equal instalments from 1st to 10th July and from 1st to 10th January

4	Toll on vehicles as aforesaid entering the Municipality but not liable to taxation under 3	All vehicles of the description given in column 4 entering the Municipal limits provided that not more than one payment of toll shall be demanded in respect of any vehicle or cart in any one period of 24 hours counted from midnight to midnight	(a) Every four wheeled vehicle with springs (b) Every Jutka Hackney or cart laden (c) Every Jutka Hackney or cart not laden (d) Every other vehicle with springs and every palanquin bicycle or tricycle				0 4 0 0 2 0 0 1 0 0 2 0		(a) Carriages carts, the property of or employed by Government or Municipal Council of the town or licensed or registered by the said Council (b) Vehicles (whether owned or hired) used for the passage of troops or conveyance of Government stores or of any other Government property or the property of His Highness the Maharaja duly certified as such by the controlling authority (c) Vehicles (whether owned or hired) used for the passage of Military or Police Officers on duty or the conveyance or passage of any property or person in their custody duly certified as above	On passing a toll gate
5	Octroi	Cloths brought within the Municipal limits for use therein	Rs 1 9-0 for Rs 100 value or at 8 pies for every rupee						(a) Personal luggage of travellers cloths imported through the Post Office, and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental head concerned that the property mentioned therein belongs to Government (b) Mysore made kamblis (c) Cloths brought into town for private use in small quantities	Time of import of goods into Municipality
6	Mohatarfa	Shops and oil mills	Description of shops	1st	2nd	3rd	Intermediate	4th			In two equal instalments in advance in July and January every year
			Shops (Mandi) where all sorts of articles are sold per shop	30	25	20	15	10			
			Shops in which piece goods are sold—per shop	15	12	10		6			
			Other shops (per shop)	12	10	7		4			
			Oil Mills								
			(1) Stone Mill	20	15	10		7			
			(2) Wooden Mill	15	8	6		4			

Amendments to Schedule of rates appended to the rules under Sec 46(1) of the Mul Regn framed by the Tumkur Mul Cl.

(11)

GRS 28]

Please type 2 copies of Hasmukh

S

159

File No 15

Serial No 4

Diary No of letter replied to 1998

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Munf).

the 191

READ— G O no 1339 Mul 69 13 73 dy the 11th May 1914 sanctioning the rules framed by the Tumkur Muni Council under Section 46(1) & (j) of the Mysore Muni Regulation

~~ORDER THEREON— No~~

2 Letter No S 261 dy the 22nd November 1915 from the Dy Comr, Tumkur Dist— recommending as resolved by the Mul Cl, that the last col in the Schedule of rates appended ore)

Date of issue 15.12.15

Signed by Mr G.S.

SUBJECT

GPB—50 000—1 12-12

appended to the rules under
Sec 466 above referred to may
be so modified as to make it
clear that the demand for tax on
Vehicles accrues every half year

Order No 4318 & 15 12 15
WL 59-154

The amendment proposed
is sanctioned with a slight
Verbal alteration as shown
below

Substitute "To be paid in
advance in July and January of
every year" for "To be
paid in July & January each year
proposed after the last Col
against "Tax on Vehicles" in
the last Col of the Schedule
of rates in question.

2 - 12 printed Spare Copies of
the amendment in English as Copies
thereof in Kannada should be
Submitted early for records in the Secty

Wells
8/12

HWK 1-12-1915 Secy to Govt Mus & Rev Dept

Sent to the Dy Comr 7/12/15

(13)

Proceedings of the Government of His Highness
the Maharaja of Mysore.

Read--

Government Proceedings No.1339 M.69-13-73 dated the 11th May 1914 sanctioning the rules framed by the Tumkur Municipal Council under section 46 (i) & (j) of the Mysore Municipal Regulation.

2. Letter No.S.261 dated the 22nd November 1915 from the Deputy Commissioner, Tumkur District, recommending, as resolved by the Municipal Council, that in the schedule of rules appended to the rules under section 46 (i) above referred to may be so modified as to make it clear that the demand for tax on Vehicles accrues every half year

Order No. 4318 M 459-15-4
Dated Bangalore, the 15th December 1915.

The amendment proposed is sanctioned with a slight verbal alteration as shown below

Substitute "To be paid in advance in July and January of every year" for "To be paid in July and January of each year" proposed against "Tax on Vehicles" in the last column of the schedule of rates in question

2. 12 printed spare copies of the amendment in English and 5 copies thereof in Kannada should be submitted early for record in the Secretariat.

By order &c.,
Secretary to Government,
Revenue Department.

To

The Deputy Commissioner, Tumkur District.

T.M M.-2

Corrigenda to the

BYE—LAWS OF THE TUMKUR TOWN MUNCIPALITY

SCHEDULE OF RATES

Page 25

Last Column "TAXES ON VEHICLES'

Read— "To be paid in advance in July and January of every year'' *for* "To be paid in July and January of each year''

W 6248

Office of the Deputy Commissioner,
Tumkur District,
Dated, Tumkur, the 19th October 1916

From

K Chandy, Esqr., B.A.,
Deputy Commissioner,
Tumkur District.

To

L Krishna Rao, Esqr ,
Offg. Secretary to the Government of His Highness
Maharaja of Mysore, Revenue Department,
BANGALORE

S i r,

With reference to para 2 of Government Order No 4318 Ml.159-15-4 dated 15th December 1915 regarding the amendment to the Schedule of rates appended to the rules under section 46 (i) & (j) of the Municipal Regulation framed by the Tumkur Municipal Council, I have the honour to forward herewith 12 printed spare copies of the amendment in English and to state that Kanada copies will be submitted soon after their receipt from the Vice President who has been requested to expedite their despatch

I have the honour to be
S i r,
Your most obedient servant,
K Chandy
Deputy Commissioner,
Tumkur District

T K N

compd

GPB—50,000—13-9-15

19

22 OCT 1916

From

The Deputy Commissioner,

Tumkur District

To

The Offg Secretary to Government,

Revenue Department, Bangalore

Dated 19th -

Despatched 24th October 1916

Received

General No Re ಸ.ಸ Ar@ ನಂ ೭೯-೪೧೮೬-೧೯

No

Enclosure No. 12

Forwards 12 printed copies of the amendment of the Municipal Regulation framed by the Tumkur Municipal Council